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**REVOCATION OF POWER OF
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AND
CHANGE OF CORRESPONDENCE ADDRESS**

Application Number	10473,952
Filing Date	December 24, 2003
First Named Inventor	Jean-Louis Henri Daesseux
Art Unit	1625
Examiner Name	Charanjit Autakhr
Attorney Docket Number	10173-111-999 (PC20608)

I hereby revoke all previous powers of attorney given in the above-identified application.

A Power of Attorney is submitted herewith.

OR

I hereby appoint the practitioners associated with the Customer Number:

28880

Please change the correspondence address for the above-identified application to:

The address associated with
Customer Number:

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OR

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I am the:

Applicant/Inventor.

Assignee of record of the entire interest. See 37 CFR 3.71.
Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96)

SIGNATURE of Applicant or Assignee of Record

Signature	Roger S. Newton
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Name	Roger S. Newton
------	-----------------

Date	09/21/05	Telephone	(734) 622-3855
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NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below.

Total of 1 forms are submitted.

This collection of information is required by 37 CFR 1.36. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 8 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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STATEMENT UNDER 37 CFR 3.73(b)

Applicant/Patent Owner: Esperion Therapeutics, Inc.

Application No./Patent No.: 10/743,952 Filed/Issue Date: December 24, 2003

Entitled: Sulfide and disulfide compounds and compositions for cholesterol management and related uses

Esperion Therapeutics, Inc., a Corporation

(Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)

states that it is:

1. the assignee of the entire right, title, and interest; or

2. an assignee of less than the entire right, title and interest.

The extent (by percentage) of its ownership interest is _____ %
in the patent application/patent identified above by virtue of either:

A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 015435, Frame 0728, or for which a copy thereof is attached.

OR

B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as shown below:

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Additional documents in the chain of title are listed on a supplemental sheet.

Copies of assignments or other documents in the chain of title are attached.

[NOTE: A separate copy (i.e., the original assignment document or a true copy of the original document) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO. See MPEP 302.08]

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

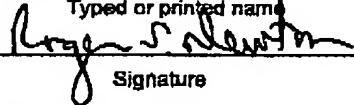
09/21/05

Roger S. Newton

Date

Typed or printed name

(734) 622-3855



Telephone number

Signature

Senior Vice President

Title

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